

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Thursday 13<sup>th</sup> September, 2018**

**No. 489**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 40/2018–State Tax**

**Dated: 4<sup>th</sup> September, 2018**

**NOTIFICATION**

In pursuance of section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and sub-rule (3) of rule 45 of the Sikkim Goods and Services Tax Rules, 2017, and in supersession of the notification of the Government of Sikkim in the, Department of Finance, Revenue & Expenditure No. 53/2017-State Tax, dated the 28<sup>th</sup> October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30<sup>th</sup> day of September, 2018.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**